

ACT NO. 16 OF 2020

I assent.

J. K. KONROTE
President

[31 July 2020]

AN ACT**TO REPEAL THE STAMP DUTIES ACT 1920**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

- 1.**—(1) This Act may be cited as the Stamp Duties (Repeal) Act 2020.
(2) This Act comes into force on 1 August 2020.

Repeal

- 2.** The Stamp Duties Act 1920 and any subsidiary legislation made thereunder are repealed.

Savings and transitional

- 3.**—(1) Notwithstanding the repeal of the Stamp Duties Act 1920—

- (a) any instrument that is subject to stamp duty under the Stamp Duties Act 1920 and which is executed or takes effect before 1 August 2020 remains subject to stamp duty in accordance with such Act;
- (b) the Chief Executive Officer of the Fiji Revenue and Customs Service continues to exercise the powers and responsibilities of the Commissioner of Stamp Duties provided under the Stamp Duties Act 1920 for the purposes

of duly stamping any instrument subject to stamp duty under the Stamp Duties Act 1920 before 1 August 2020 or for the recovery of any unpaid stamp duty; and

- (c) the Chief Accountant may, without further appropriation, pay out of the Consolidated Fund any money payable to any person under the provisions of the Stamp Duties Act 1920.
- (2) Any licence granted under section 12 of the Stamp Duties Act is cancelled.

Consequential amendments

- 4.** The Acts listed in the Schedule are amended as set out in that schedule.

SCHEDULE
(Section 4)

CONSEQUENTIAL AMENDMENTS

Bankruptcy Act 1944

1. The Bankruptcy Act 1944 is amended by deleting section 129.

Biosecurity Act 2008

2. The Biosecurity Act 2008 is amended in Part B of Schedule 4 by deleting paragraph 12.

Companies Act 2015

3. The Companies Act 2015 is amended by—

- (a) in section 211, deleting subsections (2) and (3); and
- (b) deleting section 502.

Consumer Credit Act 1999

4. The Consumer Credit Act 1999 is amended by—

- (a) in section 48(5)(a), deleting “stamp duty in respect of the assignment or disposal agreement, or any other” and substituting “any”; and
- (b) in section 151(1)(c), deleting “stamp duty or other”.

Diplomatic Privileges and Immunities Act 1971

5. The Diplomatic Privileges and Immunities Act 1971 is amended in section 13 by—

- (a) in subsection (1), deleting “stamp duty under the Stamp Duties Act 1920 and from any fee or duty under any other” and substituting “any fee or duty under any”; and
- (b) in subsection (2)(b), deleting “stamp duty under the Stamp Duties Act 1920 and from any fee or duty under any other” and substituting “any fee or duty under any”.

Employment Relations Act 2007

6. The Employment Relations Act 2007 is amended by deleting section 166(7).

Fiji Development Bank Act 1966

7. The Fiji Development Bank Act 1966 is amended in section 30(1) after “duties” by inserting “paid before 1 August 2020”.

Fiji Revenue and Customs Service Act 1998

8. The Fiji Revenue and Customs Service Act 1998 is amended by—

- (a) in section 27(2), deleting paragraph (a)(ii);
- (b) in section 53 in the heading, deleting “and duties”;
- (c) deleting section 53(2); and
- (d) in Schedule 1, deleting paragraph 15.